

The Honorable Marc Barreca  
Chapter 7  
Hearing: February 6, 2015; 9:30 AM  
Response Date: January 30, 2015

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF WASHINGTON AT SEATTLE**

|                                |  |
|--------------------------------|--|
| In re:                         | No.: 14-13193  |
| TREND SOUND PROMOTER AMG CORP, | AMENDED MOTION AND<br>DECLARATION FOR FINAL FEES FOR<br>VLADIMIR RASKIN, CPA<br>(with Notice of Hearing) |
| Debtor(s),                     |  |

**NOTICE OF HEARING**

PLEASE TAKE NOTICE that an issue of law in this case will be heard on the date below and the clerk is directed to note this issue on the appropriate calendar.

Calendar Date: February 6, 2015; 9:30 AM  
Response Date: January 30, 2015  
Day of Week: Friday  
Nature of Motion: Motion for Final Fees

This motion will be heard before the Honorable Marc Barreca in the United States Bankruptcy Court 700 Stewart Street, Courtroom 7106, Seattle, WA 98101 on the above date. Unless a creditor or other party in interest objects and files a response or objection by the response date above, the court may enter an order without further notice or hearing.

Dated this 23rd day of December, 2014.

/s/ Larry B. Feinstein  
Larry B. Feinstein, WSBA #6074  
Attorney for Debtor

## AMENDED MOTION

COMES NOW Vladimir Raskin, accountant for the Debtor herein, Trend Sound Promoter AMG Corp, (“Debtor”), during its Chapter 11 proceeding, and moves the court for

1 fees and costs pursuant to the provisions of 11 U.S.C. § 330 and LR 2016-1 incurred during the  
2 Debtors' Chapter 11 proceeding, prior to conversion to Chapter 7, in the amount of \$12,199.00.  
3 This application for fees is further detailed below in the Declaration of Vladimir Raskin, CPA.

4 Mr. Raskin was hired as accountant for the Debtor on June 17, 2014, nunc pro tunc, to  
5 provide accurate financial information for the Debtor during the pendency of its Chapter 11.  
6 Most of his time was consumed by office meetings, wherein Mr. Raskin was called to the  
7 Debtor's offices to overhaul their accounting practices and to bring them in line with the  
8 requirements of the Bankruptcy Code for debtors-in-possession. This included moving their  
9 records over to QuickBooks (abbreviated QB on the attached invoice), preparing documents in  
10 anticipation of the Initial Debtor Interview, and reconciling/optimizing client accounts.

11 Pursuant to the Declaration of Nancy James, filed herein under Docket #212, the Trustee is  
12 holding \$109,942 for payment of administrative and other claims in this matter.

13 WHEREFORE, Vladimir Raskin respectfully request that this Court enter an order  
14 authorizing payment of final fees and costs by awarding compensation for professional  
15 services rendered from May 1, 2014 to May 30, 2014, in the amount of \$11,190.00; an  
16 additional \$600 for preparation of this fee request; and expenses of \$409 to be paid from the  
17 funds available to the Chapter 7 trustee as an administrative claim herein, and the allowed fees  
18 to be disbursed as soon as practicable.

19  
20 DATED this 23rd day of December, 2014.  
21

22 \_\_\_\_\_  
23 /s/ Larry B. Feinstein  
24 Larry B. Feinstein, WSBA #6074  
25 Attorney for Debtor  
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1                   **AMENDED DECLARATION OF VLADIMIR RASKIN, CPA**

2                   COMES NOW Vladimir Raskin, accountant for the Debtor (“Debtor”), Trend Sound  
3 Promoter, herein, duly sworn upon oath, deposes and says under penalties of perjury and  
4 applies to the court for fees and costs pursuant to the provisions of 11 U.S.C. § 330 and LR  
5 2016-1 in these proceedings, as follows:

6                   1.       A previous version of this declaration was originally filed with this Court on  
7 September 22, 2014. The Motion was denied on procedural grounds and I was instructed to  
8 consult counsel as to procedure and requirements for an Application for Compensation.

9                   2.       This declaration amends my first fee request in this proceeding for services  
10 rendered during the pendency of the debtor’s Chapter 11 case, prior to its conversion. This  
11 bankruptcy proceeding commenced by the filing of a voluntary Chapter 11 petition on April  
12 25, 2014. The proceeding was converted to one under Chapter 7 on June 2, 2014. This fee  
13 requests covers May 1, 2014 to May 30, 2014.

14                   3.       On June 17, 2014, an order was entered employing me as accountant for the  
15 Debtor. Other professionals employed by the Chapter 11 estate include Annette Mouton as  
16 special counsel and Larry Feinstein as attorney. Previous fee requests have been granted as to  
17 Mr. Feinstein (\$10,500.00) and Ms. Mouton (\$27,515.00), to be paid from their retainers.

18                   4.       At the present time, the amount of unencumbered funds in the estate is unknown  
19 to me. In her declaration, Ms. James states that she received at least \$109,942 for payment of  
20 administrative and other claims in this matter.

21                   5.       Attached hereto and made a part hereof is our billing statement, showing the  
22 services which we have rendered between May 1, 2014 and May 30, 2014, for the Debtor by  
23 Vladimir Raskin, CPA. My hourly rate is \$200.

1       6. Services performed on behalf of the Debtor included regular accounting  
2 services as well as matters required under Chapter 11 for debtors-in-possession, including  
3 optimizing corporate chart of accounts; developing, posting, and reviewing accounting  
4 transactions; preparing a 6 month corporate budget; calculating and filing Washington State  
5 Combined Excise Tax; preparing financial reporting for the Initial Debtor Interview; attending  
6 a meeting with the trustee and a hearing before the Court, at the request of the Debtor and its  
7 attorneys. These items are more fully detailed on the attached billing statement. All work was  
8 performed by myself as indicated by the initials "VR."  
9

10      7. At the time of filing for bankruptcy, the Debtor did not have reliable accounting  
11 information, a fact that was repeatedly brought up by the Trustee in this case in hearings and in  
12 its filings to the Court. The Debtor required my assistance in order to reorganize its accounting  
13 system and to produce information required by the Court and the Trustee. The urgency of the  
14 situation required me to visit their office eight times during the month of May, 2014, to  
15 coordinate and oversee the work of the Debtor's staff. This was highly unusual; however,  
16 because the first month of a bankruptcy is crucial for determining whether a Debtor will  
17 succeed or fail, I performed as swiftly as possible under the circumstances. It is unfortunate  
18 that the Debtor's case was converted to Chapter 7, and given more time, the benefit to the  
19 estate would have been substantial, as spending the time early on would have made its monthly  
20 reporting, account reconciliations, and tax reporting much easier and faster. However, because  
21 the case was converted to Chapter 7, much of the work I began was unfinished. Nevertheless, I  
22 was retained by the Debtor and I completed the work to the best of my abilities.  
23

24      8. We have spent the following time marked on the billing on this matter:  
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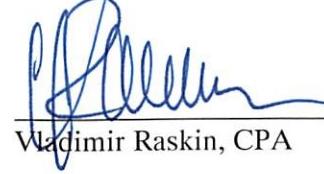
|  |                   |
|--|-------------------|
| A. Attending Court Hearing: 5/1/14   | 3.5 hours         |
| B. Meetings with Debtor's management and accounting personnel to discuss preparation of accounting information for the Court, Trustee, and state taxes | 32.75 hours       |
| C. Preparing six month corporate budget for Trustee (IDI report)   | 2.25 hours        |
| D. Preparing WA state combined excise tax return   | 4.4 hours         |
| E. Preparing Trustee reporting for the period of 4/25/14 to 4/30/14 (UST monthly financial report)   | 4.3 hours         |
| F. Optimizing chart of accounts, setting up and posting four months of ADP payroll to GL   | 7.25 hours        |
| Total Time Billed  | 54.45 hours       |
| Total Amount Billed  | \$11,190.00       |
| G. Preparing invoices, preparing the original motion for fees and declaration, and appearance at Court on 12/5/14                                      | 3.0 hours = \$600 |
| Expenses   | \$409.00          |
| Payment Received   | \$0.00            |
| Balance Due  | \$12,199.00       |

9. For the period from May 1, 2014 to May 30, 2014, I have total fees and costs in the amount of in the amount of \$11,190.00; I am requesting an additional \$600 for preparation of this fee request and expenses of \$409, as set forth on the attached billing statement. The balance due is \$12,199.00. Pursuant to the Declaration of Nancy James, filed herein under Docket #212, the Trustee is holding \$109,942 for payment of administrative and other claims in this matter. If there are sufficient funds on hand to pay the administrative claim, the Trustee should be ordered to do so.

WHEREFORE, I, Vladimir Raskin, respectfully request that this Court enter an order authorizing payment of final fees and costs by awarding compensation for professional services rendered in the amount of \$11,190.00; an additional \$600 for preparation of this fee request; and expenses of \$409, to be paid from the funds available to the Chapter 7 trustee as an administrative claim herein, and the allowed fees to be disbursed as soon as practicable.

1 DATED this 31 day of December, 2014.

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Vladimir Raskin, CPA

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**Vladimir Raskin, CPA**  
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& Business Consultant

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Trend Sound Promoter AMG Corp  
601 108<sup>th</sup> Ave NE #1900  
Bellevue, WA 98004

PAGE 1  
BILLING DATE: 12/16/2014  
INVOICE# 1795

Attn: Volodimyr Pigida

RE: Chapter 11 Proceedings

| DATE                        | PROFESSIONAL SERVICES RENDERED  | INDIV | TIME | AMOUNT           |                   |
|-----------------------------|---|-------|------|------------------|-------------------|
| 5/1/2014                    | Attended court hearing  | VR    | 3.5  | 700.00           | Billed 5/31/2014  |
| 5/5/2014                    | Meeting with staff re: court hearing                                    | VR    | 2.0  | 400.00           | Billed 5/31/2014  |
| 5/7/2014                    | Office meeting re: research bookkeeping transactions                    | VR    | 3.8  | 760.00           | Billed 5/31/2014  |
| 5/12/2014                   | Office meeting re: reconciliation of database trxs                      | VR    | 5.5  | 1100.00          | Billed 5/31/2014  |
| 5/14/2014                   | Preparing data for trustee reporting 4/25 – 4/30/14                     | VR    | 4.3  | 860.00           | Billed 5/31/2014  |
| 5/14/2014                   | Office meeting re: moving records to QB                                 | VR    | 6.2  | 1040.00          | Billed 5/31/2014  |
| 5/16/2014                   | Office meeting re: preparation of corporate budget                      | VR    | 3.75 | 750.00           | Billed 5/31/2014  |
| 5/18/2014                   | Prepared 6 month corporate budget                                       | VR    | 2.25 | 450.00           | Billed 5/31/2014  |
| 5/19/2014                   | Office meeting re: Initial Debtor Interview                             | VR    | 2.0  | 400.00           | Billed 5/31/2014  |
| 5/19/2014                   | Meeting with Trustee  | VR    | 1.5  | 300.00           | Billed 5/31/2014  |
| 5/20/2014                   | Combined excise tax preparation   | VR    | 4.4  | 880.00           | Billed 5/31/2014  |
| 5/21/2014                   | Office meeting re: moving records to QB                                 | VR    | 5.0  | 1200.00          | Billed 5/31/2014  |
| 5/29/2014                   | Office meeting re: moving records to QB                                 | VR    | 4.5  | 900.00           | Billed 5/31/2014  |
| 5/30/2014                   | Optimizing COA, setting up and posting 4 months<br>of ADP payroll to GL | VR    | 7.25 | 1450.00          | Billed 5/31/2014  |
| 9/10/14 to 12/5/14          | Motion for Final Fees   | VR    | 3.0  | 600.00           | Billed 12/16/2014 |
| Expense:                    | Parking   |       |      | 84.00            | Billed 5/31/2014  |
| Expense:                    | Distribution charges paid to ChimpMonkey.com                            |       |      | 75.00            | Billed 12/5/2014  |
| Expense:                    | Attorney's fees for Amended Motion                                      |       |      | 250.00           | Billed 12/16/2014 |
| <b>TOTAL BILLED AMOUNT:</b> |   |       |      | <b>12,199.00</b> |                   |

#### ACCOUNT SUMMARY

|                         |                    |
|-------------------------|--------------------|
| PREVIOUS BALANCE:       | \$0.00             |
| SERVICES:               | \$11,790.00        |
| EXPENSES:               | \$409.00           |
| PAYMENTS:               | \$0.00             |
| <b>CURRENT BALANCE:</b> | <b>\$12,199.00</b> |

Please review this bill carefully.